

Introduction to the 2008 Proposed Budget

The following is the City of Bloomington Utilities Department's (CUD) 2008 Budget Proposal. This budget demonstrates our ongoing commitment to fiscal responsibility by substantially maintaining the 2007 expenditure levels. Most notably, this budget proposal includes no increase in the "Supplies", "Other Services & Charges" and "Capital Outlays" categories. This budget also includes a number of redistributions designed to more accurately reflect the activities of the department. Unless otherwise noted, all changes in the proposal are based on expenditure trends over the last two years.

Combined Budget

The Operations & Maintenance portion of this proposal combines Water, Wastewater, and Stormwater expenses to simplify the format and make changes more transparent. Detailed listings for each utility have been included at the end of the proposal.

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Operations & Maintenance Budgets by Utility

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A GUIDE TO ACCOUNTING CODES

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A GUIDE TO LINE ITEMS

Salaries & Wages – Employees

This line includes the salaries and wages for all departmental employees. It combines all types of employees (full-time, part-time) and all types of pay (regular-time, over-time, holiday-pay).

Salaries & Wages – Officers & Directors

This line includes the salaries and wages for the Utilities Service Board, Director, and Deputy Director. In the past, this expense has been distributed across all departments. As a result of the 2005 budget reorganization, this line will only appear in the director (11) and the Utility Service Board's (12) budget.

FICA

This line represents the federal payroll tax which includes Social Security and Medicare. It is equal to 7.65 percent of the total salaries and wages. In the past, this line has been distributed proportionally to each department. In accordance with the Indiana Utility Regulatory Commission's (IURC) accounting guidelines, the full amount is now represented under the Utility Service Board's (12) budget.

Pensions & Benefits

This line represents PERF benefits, health insurance, and life insurance. The PERF portion is equal to 10.25 percent of the total salaries and wages. The amounts for health and life insurance have been supplied by the City of Bloomington Controller and are subject to change. In the past, this line has been distributed proportionally to each department. In accordance with the IURC's accounting guidelines, the full amount is now represented under the Utility Service Board's (12) budget.

Chemicals

Most departments do not incur expenses for chemicals. For those that do (41, 42, 51, & 61), this line includes chemicals such as:

Anhydrous Ammonia
Chlorine
Lime
Alum

Fluoride
Polymer
Potassium Permanganate
Polyaluminum Chloride

Materials & Supplies

This line is very broadly defined. It includes any expendable items such as paper, light bulbs, gloves, etc. It also includes repairs and maintenance of structures and treatment equipment. Purchased items that are not considered capital outlays are included here. This line item also includes materials and supplies for:

Lines	Engineering & Survey Equipment
Services	Pumping Equipment
Meters	Treatment Equipment
Hydrants	Records & Collection Statements
Meter Reading	Office Supply Expenses
Structural Improvements	General Plant Maintenance

Furniture & Fixtures

Computer equipment, office furniture & equipment, and the cost of maintaining these items appear in this line.

Liability Insurance

This line represents the liability insurance that CBU is required to carry. This amount is supplied by the City of Bloomington Controller and is subject to change.

Purchased Water

This line only appears under the Monroe Treatment Plant. It is the cost of water purchased from the Army Corps of Engineers.

Purchased Power

This line is CBU's electricity bills. It is included only for departments where large amounts of power are utilized such as the Monroe, Dillman, & Blucher Poole Treatment Plants and the Booster & Lift stations. The CBU's General Ledger divides these expenses between pumping, treatment, and general power expenses.

Utilities General

This line includes all utility bills other than electricity, such as telephone, pager, and internet service bills.

Contracted Labor

This line includes cost for temporary employees. Due to changes in the City of Bloomington's policies concerning temporary employees, CBU no longer employs any temporary employees.

Sludge Removal

This line includes the cost of removing sludge at the wastewater treatment facilities. It should be noted that some portion of the total sludge removal expenses is distributed throughout Salaries & Wages and Materials & Supplies.

Training

This line consists of expenses attributed to continuing education and travel.

Contracted Services

This item includes professional services procured by CBU.

In Lieu of Taxes

This line is part of the inter-local agreement. It is CBU's contribution to the Civil City in lieu of property tax revenue. The amount is based on CBU's total fixed assets within the City limits. This expenditure is charged to the Utility Service Board's (12) budget.

Interdepartmental Expenditures

This line accounts for funding agreements made between CBU and the Civil City. This payment is designed to reimburse the Civil City for the services it provides to CBU. It includes services such as Information Technology (ITS), legal, risk management, the Office of the Controller, police, and fire protection. This expenditure is charged to the Utility Service Board's (12) budget.

Bond Issuance Cost

This line item represents the cost of issuing bonds and is found in the director's budget.

Transportation

This line is the Fleet Maintenance bill that is paid to the Civil City each year. It is comprised of vehicle repair and fuel costs. It is divided among the various departments according to the number and value of the vehicles assigned to each department.

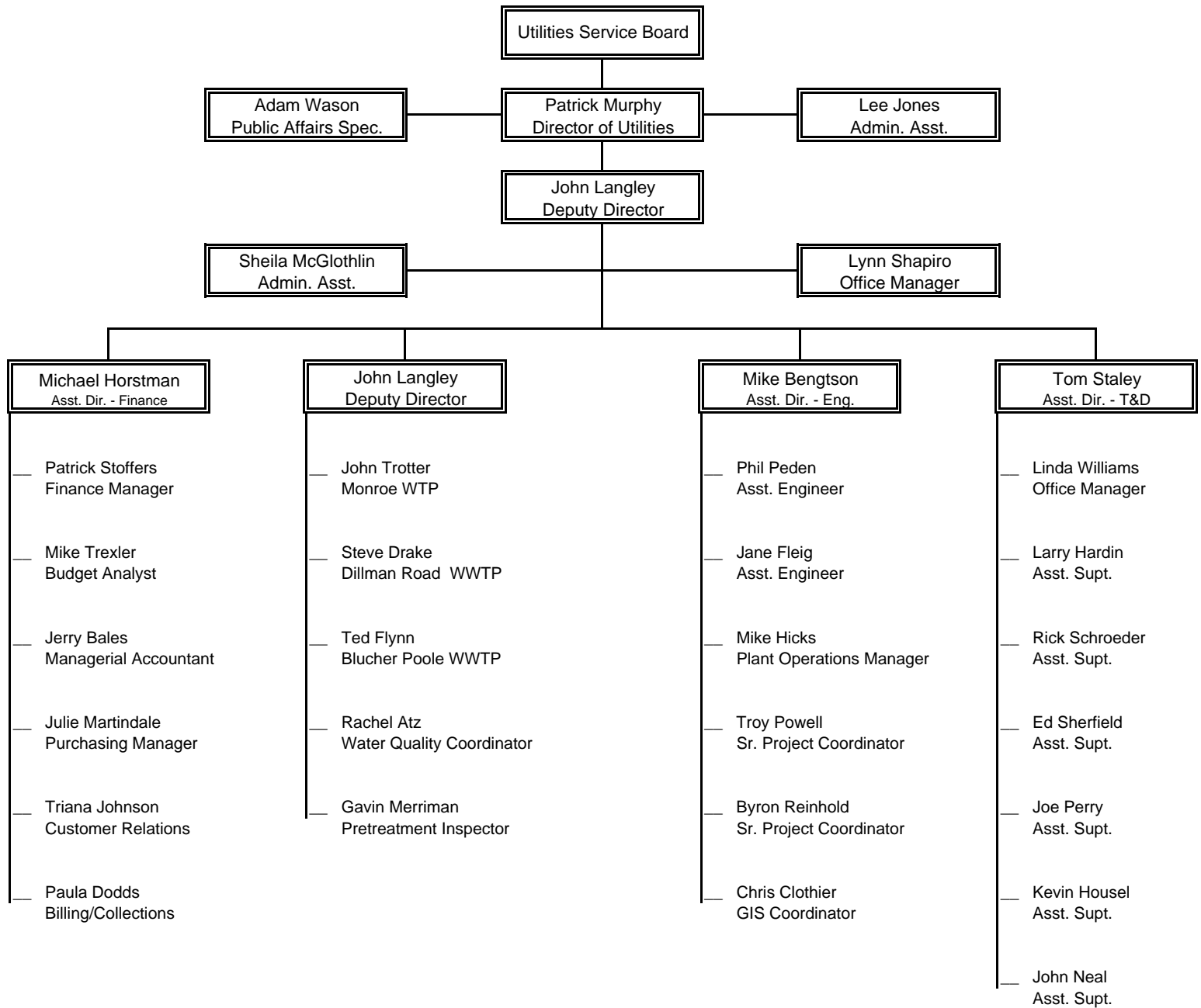
Miscellaneous Expenses

This line includes a wide variety of expenses. It is mostly comprised of shipping, mandated expenses for drug testing, and obsolete inventory costs. For 2006, it also includes rental payments for office space at the North Showers building.

Equipment

This line includes all equipment purchases to be paid from operating funds that meet the criteria for capitalization. All equipment purchases that exceed \$10,000 will be capitalized.

City of Bloomington Utilities Department Organization Chart 2007



Utilities Department: Program Narrative and Accomplishments

Program / Service

Utility Service Board

Program Description:	The USB has broad oversight of CUD policies and activities and is governed by nine members, four appointed by the Mayor, three appointed by the Common Council and two serving in an ex-officio capacity representing the interests of the Council and the Mayor.
	Staffing (FTE): -
	Total O&M Expenses: <u>\$ 3,662,485</u>
Accomplishments:	<ul style="list-style-type: none"> * Approved proposal from JFNew for the Griffy Lake Master Plan study * Approved contract for Long-Range Water Supply Study to supplement the long-range capital plan * Provided oversight for and approved the 2007 Utilities Budget * Approved lease of land on Riddle Point for a partnership between Riddle Point Rowing Associated and the Boys & Girls Club

Administration

Program Description:	CUD Administration oversees the day to day operation of all CUD departments. The Director develops policy with the Utilities Service Board and the Mayor and is directly responsible for implementing that policy.
	Staffing (FTE): 8.000
	Total O&M Expenses: <u>\$ 552,900</u>
Accomplishments:	<ul style="list-style-type: none"> * Implemented a new FOG website with resources and information to assist customers * Implemented compliance protocols for the new surface water treatment rule * Produced the 2006 Water Quality Report demonstrating the Utilities complies with all Federal, State and Local Regulatory requirements * Participated in the Taste of Bloomington

Accounting

Program Description:	The Accounting Dept. has five primary responsibilities including income tracking, operation and maintenance, accounting, debt management, and capital financing. Accounting is responsible for the processing of all daily financial transactions of the Water, Wastewater and Stormwater Utilities, including the daily deposits and reconciliation of revenues; processing, paying and reporting CUD payroll; and processing and paying for CUD expenditures.
	Staffing (FTE): 9.000
	Total O&M Expenses: <u>\$ 462,700</u>
Accomplishments:	<ul style="list-style-type: none"> * Undertook development of Standard Operating Procedures in partnership with MBA students from the Kelly School of Business * Continued to develop and refine financial reporting to the Board

Purchasing

Program Description:	Purchasing and Materials Management provides all CUD departments with overall procurement services. This includes purchasing, inventory and facilities management, warehousing, records retention, mobile devices, fleet inventory, courier services, master key management, surplus, and equipment accountability. Purchasing strives to purchase the best quality of goods and services at the lowest price to meet CUD goals.
	Staffing (FTE): 6.000
	Total O&M Expenses: <u>\$ 233,700</u>
Accomplishments:	<ul style="list-style-type: none"> * Streamlined flow of parts by reorganizing the distribution process * Improved stormwater and wastewater pipe storage system and increased the size of stockyard

Utilities Department: Program Narrative and Accomplishments

Program / Service

Customer Relations

Program Description: The Customer Relations Dept. seeks to provide the best possible service to CUD customers. This includes assisting customers with starting and stopping water and wastewater service, making sure that paperwork is completed correctly, assisting customers on the phone and in person with billing questions or concerns, selling septage tickets to waste haulers for dumping at Dillman WWTP, assisting customers with paperwork for new service, and working closely with the engineering, T&D and meter services regarding new services.

Staffing (FTE):	4.000
Total O&M Expenses:	<u>\$ 165,100</u>

Accomplishments:

- * Designed and Implemented Rental Services web page to assist with their accounts
- * Partnered with South Central Community Action Program to assist low-income residents with their utility bill

Billings and Collections

Program Description: Processes and manages all collections (collection of outstanding debt) due to CUD; establishing customer payment plans; billing, address changes and online payments through Aqua-Pay; and the processing of adjustments, lien letters and NSF items. These tasks are completed through data entry and the maintenance of electronic and paper files.

Staffing (FTE):	4.000
Total O&M Expenses:	<u>\$ 294,400</u>

Accomplishments:

- * Implemented a new Lien Process which has been approved by the USB
- * Continued to accurately bill 23,000 customers on a monthly basis

Engineering

Program Description: The Engineering Dept. is responsible for engineering oversight for design construction and maintenance of all water, wastewater, and storm sewer pipelines that are owned, or will be owned, by CUD. Other functions include maintaining informational databases for CUD pipelines; computer mapping of all CUD pipelines; calculating appropriate service pipe sizes to be installed; issuing permission for service connections to CUD wastewater and water mains; keeping records on and securing needed easement rights and property ownership for all CUD projects; providing long-range planning vision and involvement in the budget process to ensure infrastructure improvements can be made; and interacting with and providing information to the general public, engineers, architects, designers, other City departments and governmental agencies.

Staffing (FTE):	16.250
Total O&M Expenses:	<u>\$ 986,900</u>

Accomplishments:

- * Completed work on sewer rehabilitation Central East Mini-basin 6 & 7
- * Began work on sewer rehabilitation South East Mini-Basin
- * Upgraded two sections of 4" water main ahead of the Street Department paving schedule

Utilities Department: Program Narrative and Accomplishments

Program / Service

Blucher Poole WWTP

Program Description:	Blucher Poole wastewater treatment plant is responsible for treating wastewater generated in the northern part of the Bloomington collection system. Employees strive to maintain levels of discharges lower than those required by the state and produce a safe byproduct of operations for disposal (sludge). Blucher Poole employees work within CUD budget guidelines to maintain an above average level of performance.	
	Staffing (FTE):	14.000
	Total O&M Expenses:	<u>\$ 1,086,900</u>
Accomplishments:	<ul style="list-style-type: none">* Celebrated fifth anniversary of the Labor Management Committee* Completed construction of grit removal facility as part of Phase II Improvements* Continued to meet all Federal, State and Local requirements	

Dillman Road WWTP

Program Description:	Dillman Road is Bloomington's largest wastewater treatment plant, processing an average of 9.5 million gallons per day. Both wastewater plants are monitored by the State of Indiana for compliance with their respective NPDES permits.	
	Staffing (FTE):	18.000
	Total O&M Expenses:	<u>\$ 1,712,500</u>
Accomplishments:	<ul style="list-style-type: none">* Celebrated fifth anniversary of the Labor Management Committee* Served as host for Citizen's Academy* Continued to meet all Federal, State and Local requirements	

Laboratory

Program Description:	The Dillman Road Laboratory is a key component of the department's environmental compliance program. The laboratory either conducts or arranges testing for all water and wastewater programs. The Laboratory Director works closely with the Utilities Director and Deputy Director to resolve regulatory and environmental policy issues.	
	Staffing (FTE):	3.500
	Total O&M Expenses:	<u>\$ 214,700</u>
Accomplishments:	<ul style="list-style-type: none">* Raised sufficient revenue through testing services to cover operation & maintenance expenses for this department* Coordinated testing procedures for all Federal and State Safe Drinking Water regulations	

Monroe

Program Description:	The Monroe Water Plant is the primary source of drinking water for Monroe County. Ten rural water corporations rely on CUD for water. Monroe employees conduct laboratory analyses, operate and maintain the system to ensure reliable delivery of high quality water.	
	Staffing (FTE):	12.800
	Total O&M Expenses:	<u>\$ 1,916,500</u>
Accomplishments:	<ul style="list-style-type: none">* Completed major rehabilitations to the entire plant including the chemical feed system, filter beds, maintenance building* Successfully transitioned to safer chemicals including Sodium Hypochlorite* Continued to meet all Federal, State and Local requirements	

Utilities Department: Program Narrative and Accomplishments

Program / Service

Griffy/Lemon

Program Description: **Griffy Reservoir: CUD assists the Parks and Recreation Department in** maintaining the property and conducting large maintenance projects. CUD additionally uses the property for supplemental storage.
Lake Lemon: CUD provides property management services for the city-owned property and equipment of Lake Lemon; oversees the contract with Lake Lemon Conservancy District; assists the Conservancy with various projects; reports to the Utilities Service Board and the Mayor on all matters related to the Conservancy activities; attends Conservancy meetings.

Staffing (FTE): -
 Total O&M Expenses: \$ 5,500

Accomplishments: * Selected JFNew as project coordinator for the Griffy Lake Master Plan

T & D

Program Description: The Transmission and Distribution Dept. is responsible for maintenance and installation of water and wastewater lines throughout the service area. T&D also installs and reads meters, initiates and terminates water service to customers and troubleshoots customer complaints. T&D manages the department's communications operators who respond to customer telephone calls. Typical activities in the Communications Dept. include scheduling after hours emergency work and responding to calls for services from other city departments (Street, Public Works, Animal Shelter) and the American Red Cross.

Staffing (FTE): 57.700
 Total O&M Expenses: \$ 3,272,500

Accomplishments: * Implemented road closing notification system
 * Inspected 49.3 miles of sanitary sewer in 2006

Includes: 71: Transmission & Distribution 75: Meters
 72: Booster stations 95: Communications
 73: Lift stations

Stormwater

Program Description: The Stormwater system is comprised of about 70 miles of roadside ditches, open channels and natural streams, 100 miles of small diameter collection pipes with inlets and 25 miles of large diameter culverts and tunnels.

Staffing (FTE): 9.000
 Total O&M Expenses: \$ 535,484

Accomplishments: * Completed Drainage project on East Winslow between Walnut St Pike and Henderson St.
 * Repaired and installed stormwater inlets throughout the city
 * Prepared and Submitted Rule 13 Annual Report to Indiana Department of Environmental Management

TOTAL BUDGET OVERVIEW	2006 Budget	2006 Actual	2007 Budget	2008 Budget	\$ Change	% Change
CASH ON HAND - BEGINNING						
60 Day Reserve for O&M	2,399,379	2,571,624	2,456,901	2,513,711	56,810	2.31%
Available Fund Balance	2,577,173	4,585,088	3,320,550	3,263,740	(56,810)	(1.71%)
TOTAL - CASH ON HAND	4,976,552	7,156,712	5,777,452	5,777,452	-	
TOTAL REVENUE						
Water	10,840,000	10,385,990	11,115,000	11,115,000	-	
Wastewater	13,816,000	13,813,494	14,225,000	14,225,000	-	
Stormwater	1,267,000	1,438,415	1,447,000	1,447,000	-	
TOTAL - REVENUE	25,923,000	25,637,899	26,787,000	26,787,000	-	
TOTAL EXPENSES						
Operation & Maintenance						
Water	5,349,758	6,439,479	5,658,389	6,010,593	352,204	6.22%
Wastewater	8,540,958	8,473,430	8,468,189	8,536,192	68,003	0.80%
Stormwater	505,561	516,834	614,829	535,484	(79,345)	(12.91%)
Total - Operation & Maintenance	14,396,277	15,429,743	14,741,407	15,082,269	340,862	2.31%
Extensions & Replacements						
Water	2,636,020	51,629	2,573,752	2,213,845	(359,907)	(13.98%)
Wastewater	1,202,539	218,250	969,267	911,981	(57,285)	(5.91%)
Stormwater	898,024	261,432	406,215	481,215	75,000	18.46%
Total - Extensions & Replacements	4,736,583	531,312	3,949,234	3,607,041	(342,193)	(8.66%)
Debt Service						
Water	2,621,306	2,621,205	2,882,859	2,890,562	7,703	0.27%
Wastewater	3,736,954	3,736,264	4,329,325	4,328,228	(1,097)	(0.03%)
Stormwater	495,674	493,364	884,176	878,900	(5,275)	(0.60%)
Total - Debt Requirements	6,853,934	6,850,834	8,096,359	8,097,690	1,331	0.02%
TOTAL - EXPENSES	25,986,794	22,811,888	26,787,000	26,787,000	-	
CASH ON HAND - ENDING						
60 Day Reserve for O&M	2,399,379	2,571,624	2,456,901	2,513,711	56,810	2.31%
Available Fund Balance	2,513,379	3,205,828	3,320,550	3,263,740	(56,810)	(1.71%)
SUBTOTAL - ENDING FUND BALANCE	4,912,758	5,777,452	5,777,452	5,777,452	-	
Restricted for Ongoing Capital Projects	-	4,205,271	-	-	-	
TOTAL - CASH ON HAND	4,912,758	9,982,723	5,777,452	5,777,452	-	
TOTAL - NET GAIN (LOSS):	(63,794)	2,826,011	-	-	N/A	N/A

Notes about the Total Budget Overview

Cash on Hand - Beginning (2007 Budget)

The 2007 budgeted beginning fund balance has been adjusted to reflect the 2006 actual ending fund balance minus any amount restricted for ongoing capital projects.

60 Day Reserve for O&M

CUD's Bond Covenants require the department to maintain cash reserves equal to 60 days of operating expenses. This line is calculated by dividing the total Operations & Maintenance budget by six

Restricted for Ongoing Capital Projects

This line represents projects that were budgeted in previous years and have not yet been completed. It is equal to the difference between the 2006 budgeted amount and the 2006 actual amount. A list of these projects is available upon request.

Extensions & Replacements

2006 Extensions & Replacements figures include amounts carried over from the 2005 Budget.

REVENUE PROJECTION	2006 Budget	2006 Actual	2007 Budget	2008 Budget	\$ Change	% Change
WATER REVENUE						
Metered Sales To Customers	9,715,000	8,760,568	9,990,000	9,565,000	(425,000)	(4.25%)
Fire Protection	700,000	787,075	700,000	800,000	100,000	14.29%
Interest Income	40,000	309,912	40,000	300,000	260,000	650.00%
Connection Fees	150,000	223,663	150,000	150,000	-	
Penalties	40,000	108,424	40,000	100,000	60,000	150.00%
T and D Billings	165,000	146,153	165,000	150,000	(15,000)	(9.09%)
Other Income	30,000	50,195	30,000	50,000	20,000	66.67%
TOTAL - WATER REVENUE	10,840,000	10,385,990	11,115,000	11,115,000	-	
WASTEWATER REVENUE						
Metered Sales To Customers	13,141,000	11,981,214	13,550,000	12,860,000	(690,000)	(5.09%)
Interest Income	60,000	478,644	60,000	500,000	440,000	733.33%
Connection Fees	350,000	990,677	350,000	500,000	150,000	42.86%
Penalties	100,000	113,488	100,000	120,000	20,000	20.00%
T and D Billings	20,000	62,544	20,000	50,000	30,000	150.00%
Dumping Revenue	100,000	143,128	100,000	150,000	50,000	50.00%
Other Income	45,000	43,799	45,000	45,000	-	
TOTAL - WASTEWATER REVENUE	13,816,000	13,813,494	14,225,000	14,225,000	-	
STORMWATER						
Stormwater Fees	1,252,000	1,374,381	1,432,000	1,377,000	(55,000)	(3.84%)
Interest Income	15,000	64,033	15,000	70,000	55,000	366.67%
TOTAL - STORMWATER REVENUE	1,267,000	1,438,415	1,447,000	1,447,000	-	
TOTAL - REVENUE:	25,923,000	25,637,899	26,787,000	26,787,000	-	

Notes about the Revenue Projections

Total Revenue

2008 Revenue projections show no increase to maintain conservative estimates.

Revenue Distribution

Within each utility, revenue projections have been redistributed based on 2006 activity.

O&M BUDGET SUMMARY		2006 Budget	2006 Actual	2007 Budget	2008 Request	\$ Change	% Change
1 PERSONNEL SERVICES	FTE:			162.250	162.250		
Salaries & Wages							
Salaries & Wages - Employee		6,183,100	5,938,841	6,365,800	6,623,500	257,700	4.05%
Salaries & Wages - Officers & Directors		173,200	262,275	183,400	189,000	5,600	3.05%
Employee Benefits							
FICA		486,257	446,702	501,014	521,156	20,142	4.02%
Pensions & Benefits		1,327,313	1,665,943	1,439,893	1,517,313	77,420	5.38%
TOTAL - CATEGORY 1:		8,169,870	8,313,761	8,490,107	8,850,969	360,862	4.25%
2 SUPPLIES							
Chemicals		330,200	512,463	435,000	656,000	221,000	50.80%
Materials & Supplies		1,286,657	2,231,532	1,191,400	1,286,200	94,800	7.96%
Furniture & Fixtures		39,000	166,255	52,600	55,500	2,900	5.51%
TOTAL - CATEGORY 2:		1,655,857	2,910,249	1,679,000	1,997,700	318,700	18.98%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance		353,700	344,575	398,000	417,900	19,900	5.00%
Utility Services							
Purchased Water		174,000	169,487	182,000	175,000	-7,000	(3.85%)
Purchased Power		1,251,900	1,455,305	1,247,900	1,469,200	221,300	17.73%
Utilities General		170,400	212,928	157,100	190,500	33,400	21.26%
Other Services & Charges							
Contracted Labor							
Sludge Removal		660,000	15,270	350,000	35,000	-315,000	(90.00%)
Training		35,000	18,124	34,100	56,000	21,900	64.22%
Contract Services		310,500	406,518	512,300	295,900	-216,400	(42.24%)
In Lieu of Taxes		407,715	385,172	365,000	383,250	18,250	5.00%
Interdepartmental Expenditures		621,495	648,155	735,000	771,750	36,750	5.00%
Bond Issuance Cost			36,505				
Transportation		381,200	393,037	388,600	389,600	1,000	0.26%
Miscellaneous Expenses		204,640	120,659	52,800	69,500	16,700	31.63%
TOTAL - CATEGORY 3:		4,570,550	4,205,733	4,422,800	4,253,600	-169,200	(3.83%)
4 CAPITAL OUTLAYS							
Equipment				149,500		-149,500	
TOTAL - CATEGORY 4:				149,500		-149,500	
TOTAL - ALL CATEGORIES:		14,396,277	15,429,743	14,741,407	15,102,269	360,862	2.45%

Notes about the 2008 O&M Summary

Overall Budget Notes

Goal: no increase in categories 2, 3, & 4

Category Description	2007 Budget	2008 Budget	\$ Change	% Change
2 Supplies	1,679,000	1,997,700	318,700	18.98%
3 Other Services & Charges	4,422,800	4,253,600	-169,200	(3.83%)
4 Capital Outlays	149,500		-149,500	(100.00%)
Total	6,251,300	6,251,300		

O&M BUDGET BY DEPARTMENT		11	12	21	22	23	24	31	41	42	51	61	63	71	72	73	75	81	95	Total
1 PERSONNEL SERVICES																				
Salaries & Wages																				
Salaries & Wages - Employee	289,500			431,500	228,500	155,000	137,500	776,000	606,500	818,000	167,000	551,000		1,345,000	80,500	120,000	426,500	336,000	155,000	6,623,500
Salaries & Wages - Officers & Directors	159,000	30,000																		189,000
Employee Benefits																				
FICA		495,452																25,704		521,156
Pensions & Benefits		1,480,033																37,280		1,517,313
TOTAL - CATEGORY 1:	448,500	2,005,485	431,500	228,500	155,000	137,500	776,000	606,500	818,000	167,000	551,000		1,345,000	80,500	120,000	426,500	398,984	155,000		8,850,969
2 SUPPLIES																				
Chemicals									31,000	140,000	5,000	480,000								656,000
Materials & Supplies	6,000	25,000	2,000	2,000	4,800	100,000	20,000	150,000	190,000	40,000	70,000	1,000	330,000	15,000	47,000	180,000	103,000	400		1,286,200
Furniture & Fixtures	4,000	6,000	3,700	500	4,800	10,900	15,000	600	1,000		1,000		4,000				4,000			55,500
TOTAL - CATEGORY 2:	10,000	31,000	5,700	2,500	9,600	110,900	35,000	181,600	331,000	45,000	551,000	1,000	334,000	15,000	47,000	180,000	107,000	400		1,997,700
3 OTHER SERVICES & CHARGES																				
Insurance																				
Liability Insurance		388,500																29,400		417,900
Utility Services																				
Purchased Water												175,000								175,000
Purchased Power		20,000							158,800	410,000		585,000	2,500		230,000	62,900				1,469,200
Utilities General		41,500						5,000	71,000	31,000		30,000	2,000	5,000	3,000	2,000				190,500
Other Services & Charges																				
Contracted Labor																				
Sludge Removal									15,000	20,000										35,000
Training	10,000		1,000				5,000	15,000	15,000			5,000		5,000						56,000
Contract Services	52,400		23,000			31,000	144,000	13,000	30,000	2,500										295,900
In Lieu of Taxes																				383,250
Interdepartmental Expenditures		383,250																		771,750
Bond Issuance Cost																				
Transportation	12,000	1,000		2,600			19,000	25,000	56,000			17,000		224,200			32,800			389,600
Miscellaneous Expenses	20,000	20,000	1,500	100	500	15,000	2,900	1,000	1,500	200	2,500		3,100	1,000				100	100	69,500
TOTAL - CATEGORY 3:	94,400	1,626,000	25,500	2,700	500	46,000	175,900	298,800	563,500	2,700	814,500	4,500	237,300	234,000	64,900	32,800	29,500	100	100	4,253,600
4 CAPITAL OUTLAYS																				
Equipment																				
TOTAL - CATEGORY 4:																				
TOTAL - ALL CATEGORIES:	552,900	3,662,485	462,700	233,700	165,100	294,400	986,900	1,086,900	1,712,500	214,700	1,916,500	5,500	1,916,300	329,500	231,900	639,300	535,484	155,500		15,102,269

Guide To Accounting Codes

Director	11	Laboratory	51
General (USB)	12	Monroe WTP	61
Accounting	21	Grippy Reservoir	63
Purchasing	22	Transmission & Distribution	71
Customer Relations	23	Booster Stations	72
Billings & Collections	24	Lift Stations	73
Engineering	31	Meters	75
Blucher Poole WWTP	41	Stormwater	81
Dillman Road WWTP	42	Communications	95

Department: DIRECTOR		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	8.000	8.000		
Salaries & Wages							
Salaries & Wages - Employee		259,200	178,561	258,600	289,500	30,900	11.95%
Salaries & Wages - Officers & Director		143,200	232,803	152,600	159,000	6,400	4.19%
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		402,400	411,364	411,200	448,500	37,300	9.07%
2 SUPPLIES							
Chemicals							
Materials & Supplies		17,000	115,496	6,000	6,000		
Furniture & Fixtures		6,500	3,707	5,000	4,000	-1,000	(20.00%)
TOTAL - CATEGORY 2:		23,500	119,203	11,000	10,000	-1,000	(9.09%)
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power			203				
Utilities General			1,083				
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		19,600	8,866	10,000	10,000		
Contract Services		153,000	54,214	194,000	52,400	-141,600	(72.99%)
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost			36,505				
Transportation		12,000	14,826	12,000	12,000		
Miscellaneous Expenses			38,397	20,000	20,000		
TOTAL - CATEGORY 3:		184,600	154,093	236,000	94,400	-141,600	(60.00%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		610,500	684,661	658,200	552,900	-105,300	(16.00%)

Notes about the 2008 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
Baker & Daniels LLP	10,000	Legal Counsel
Bingham McHale LLP	10,000	Legal Counsel
Crowe Chizek and Company LLC	10,000	Financial Consulting
Indiana University	2,400	Two Service Corp intern
Mallor Clendening Grodner & Bohrer L	20,000	Legal Counsel ***
Total	52,400	

*** Related to PCB litigation and Agreed Order implementation

Department: GENERAL (USB)		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	.000	.000		
Salaries & Wages							
Salaries & Wages - Employee							
Salaries & Wages - Officers & Directo		30,000	29,471	30,800	30,000	-800	(2.60%)
Employee Benefits							
FICA		463,047	446,702	479,846	495,452	15,606	3.25%
Pensions & Benefits		1,297,402	1,617,678	1,409,531	1,480,033	70,501	5.00%
TOTAL - CATEGORY 1:		1,790,449	2,093,851	1,920,178	2,005,485	85,307	4.44%
2 SUPPLIES							
Chemicals							
Materials & Supplies		25,000	43,764	25,000	25,000		
Furniture & Fixtures		6,000	73,498	6,000	6,000		
TOTAL - CATEGORY 2:		31,000	117,262	31,000	31,000		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance		321,500	313,665	370,000	388,500	18,500	5.00%
Utility Services							
Purchased Water							
Purchased Power		22,000	16,797	20,000	20,000		
Utilities General		41,500	63,801	41,500	41,500		
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services			144,403	124,800		-124,800	
In Lieu of Taxes		407,715	385,172	365,000	383,250	18,250	5.00%
Interdepartmental Expenditures		621,495	648,155	735,000	771,750	36,750	5.00%
Bond Issuance Cost							
Transportation		1,000	2,358	1,000	1,000		
Miscellaneous Expenses		186,000	23,067	12,000	20,000	8,000	66.67%
TOTAL - CATEGORY 3:		1,601,210	1,597,417	1,669,300	1,626,000	-43,300	(2.59%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		3,422,659	3,808,530	3,620,478	3,662,485	42,007	1.16%

Notes about the 2008 Budget Request

Pensions & Benefits

PERF contributions have increased by 0.25% of gross payroll

Increased by \$17,031 divided between Water, Wastewater and Stormwater

Liability Insurance

Increased 5% over 2006

Increased by \$18,500 divided between Water and Wastewater

Contract Services

Removed rent at North Showers and South Henderson

Decreased by \$124,800 divided between Water and Wastewater

In Lieu of Taxes

Increased 5% over 2006

Increased by \$18,250 divided between Water and Wastewater

Interdepartmental Expenditures

Increased 5% over 2006

Increased by \$36,750 divided between Water and Wastewater

Miscellaneous Expenses

Includes \$20,000 for the CAP Assistance Program

Increased by \$8,000 divided between Water and Wastewater

Department: ACCOUNTING Fund: ALL UTILITIES		2006 Budget	2006 Actual	2007 Budget	2008 Request	\$ Change	% Change
1 PERSONNEL SERVICES	FTE:			9.000	9.000		
Salaries & Wages							
Salaries & Wages - Employee		340,700	356,561	414,100	431,500	17,400	4.20%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		340,700	356,561	414,100	431,500	17,400	4.20%
2 SUPPLIES							
Chemicals							
Materials & Supplies		1,600	1,999	1,600	2,000	400	25.00%
Furniture & Fixtures		3,000	4,120	3,000	3,700	700	
TOTAL - CATEGORY 2:		4,600	6,119	4,600	5,700	1,100	23.91%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training			304	3,000	1,000	-2,000	
Contract Services		25,000	59,108	23,000	23,000		
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation							
Miscellaneous Expenses			1,592	100	1,500	1,400	
TOTAL - CATEGORY 3:		25,000	61,004	26,100	25,500	-600	(2.30%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		370,300	423,683	444,800	462,700	17,900	4.02%

Notes about the 2008 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
State of Indiana	23,000	Audit Expenses
Total	23,000	

Department: PURCHASING Fund: ALL UTILITIES		2006 Budget	2006 Actual	2007 Budget	2008 Request	\$ Change	% Change
1 PERSONNEL SERVICES	FTE:		6.000	6.000			
Salaries & Wages							
Salaries & Wages - Employee		209,300	202,413	222,800	228,500	5,700	2.56%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		209,300	202,413	222,800	228,500	5,700	2.56%
2 SUPPLIES							
Chemicals							
Materials & Supplies		2,000	1,888	2,000	2,000		
Furniture & Fixtures		1,000	6,950	500	500		
TOTAL - CATEGORY 2:		3,000	8,838	2,500	2,500		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General			730				
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		1,000	95	100		-100	(100.00%)
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation		3,500	3,270	2,600	2,600		
Miscellaneous Expenses		1,000	750	100	100		
TOTAL - CATEGORY 3:		5,500	4,844	2,800	2,700	-100	(3.57%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		217,800	216,095	228,100	233,700	5,600	2.46%

Department: CUSTOMER RELATIONS		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	4.000	4.000		
Salaries & Wages							
Salaries & Wages - Employee		133,800	116,479	139,000	155,000	16,000	11.51%
Salaries & Wages - Officers & Directc							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		133,800	116,479	139,000	155,000	16,000	11.51%
2 SUPPLIES							
Chemicals							
Materials & Supplies		22,000	2,515	14,000	4,800	-9,200	(65.71%)
Furniture & Fixtures		11,500	3,849	10,000	4,800	-5,200	
TOTAL - CATEGORY 2:		33,500	6,364	24,000	9,600	-14,400	(60.00%)
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General			338				
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation							
Miscellaneous Expenses			219	100	500	400	
TOTAL - CATEGORY 3:			558	100	500	400	
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		167,300	123,400	163,100	165,100	2,000	1.23%

Department: BILLINGS & COLLECTION		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	4.000	4.000		
Salaries & Wages							
Salaries & Wages - Employee		128,200	131,293	134,700	137,500	2,800	2.08%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		128,200	131,293	134,700	137,500	2,800	2.08%
2 SUPPLIES							
Chemicals							
Materials & Supplies		26,800	134,360	110,000	100,000	-10,000	(9.09%)
Furniture & Fixtures		1,000	20,220	500	10,900	10,400	2080.00%
TOTAL - CATEGORY 2:		27,800	154,580	110,500	110,900	400	
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		400					
Contract Services		112,500		39,000	31,000	-8,000	(20.51%)
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation							
Miscellaneous Expenses		1,000	22,324	14,400	15,000	600	
TOTAL - CATEGORY 3:		113,900	22,324	53,400	46,000	-7,400	(13.86%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		269,900	308,196	298,600	294,400	-4,200	(1.41%)

Notes about the 2008 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
IEI Financial Services	15,000	Collections Agency
TSC	16,000	Software Maintenance
Total	31,000	

Department: ENGINEERING		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1	PERSONNEL SERVICES		FTE:	16.250	16.250		
	Salaries & Wages						
	Salaries & Wages - Employee	777,400	745,939	775,200	776,000	800	0.10%
	Salaries & Wages - Officers & Directo						
	Employee Benefits						
	FICA						
	Pensions & Benefits						
	TOTAL - CATEGORY 1:	777,400	745,939	775,200	776,000	800	0.10%
2	SUPPLIES						
	Chemicals						
	Materials & Supplies	43,400	18,629	26,000	20,000	-6,000	(23.08%)
	Furniture & Fixtures	3,000	7,956	15,000	15,000		
	TOTAL - CATEGORY 2:	46,400	26,584	41,000	35,000	-6,000	(14.63%)
3	OTHER SERVICES & CHARGES						
	Insurance						
	Liability Insurance						
	Utility Services						
	Purchased Water						
	Purchased Power						
	Utilities General	1,500	5,260	1,700	5,000	3,300	194.12%
	Other Services & Charges						
	Contracted Labor						
	Sludge Removal						
	Training	2,000	2,599	9,000	5,000	-4,000	(44.44%)
	Contract Services		89,091	105,000	144,000	39,000	
	In Lieu of Taxes						
	Interdepartmental Expenditures						
	Bond Issuance Cost						
	Transportation	8,500	19,900	19,000	19,000		
	Miscellaneous Expenses	200	19,682	200	2,900	2,700	1350.00%
	TOTAL - CATEGORY 3:	12,200	136,531	134,900	175,900	41,000	30.39%
4	CAPITAL OUTLAYS						
	Equipment						
	TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:		836,000	909,055	951,100	986,900	35,800	3.76%

Notes about the 2008 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
ADS Environmental Services Inc.	124,000	Flow meter tracking
Black & Veatch	10,000	Engineering services
Beam Longest and Neff	10,000	Engineering services
Total	144,000	

Department: BLUCHER POOLE WWTP		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	14.000	14.000		
Salaries & Wages							
Salaries & Wages - Employee		570,100	521,671	581,400	606,500	25,100	4.32%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		570,100	521,671	581,400	606,500	25,100	4.32%
2 SUPPLIES							
Chemicals		25,000	30,675	20,000	31,000	11,000	55.00%
Materials & Supplies		95,000	151,307	85,000	150,000	65,000	76.47%
Furniture & Fixtures		500	12,662	600	600		
TOTAL - CATEGORY 2:		120,500	194,644	105,600	181,600	76,000	71.97%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power		126,000	158,358	126,000	158,800	32,800	26.03%
Utilities General		51,900	70,839	51,900	71,000	19,100	36.80%
Other Services & Charges							
Contracted Labor							
Sludge Removal		270,000	4,651	150,000	15,000	-135,000	(90.00%)
Training		3,000	1,329	3,000	15,000	12,000	400.00%
Contract Services			12,535	6,500	13,000	6,500	
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation		25,500	25,776	25,000	25,000		
Miscellaneous Expenses		100	962	400	1,000	600	150.00%
TOTAL - CATEGORY 3:		476,500	274,449	362,800	298,800	-64,000	(17.64%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,167,100	990,764	1,049,800	1,086,900	37,100	3.53%

Notes about the 2008 Budget Request

Training

Includes half of the LMC Training Budget
Increased by \$12,000

Contract Services

Includes the following contracts

Vendor	Amount	Description
Commonwealth Inc.	8,000	Effluent testing
Environmental Laboratories Inc.	5,000	Effluent testing
Total	13,000	

Department: DILLMAN ROAD WWTP		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	18.000	18.000		
Salaries & Wages							
Salaries & Wages - Employee		795,200	774,063	824,300	818,000	-6,300	(0.76%)
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		795,200	774,063	824,300	818,000	-6,300	(0.76%)
2 SUPPLIES							
Chemicals		80,200	88,274	70,000	140,000	70,000	100.00%
Materials & Supplies		175,382	183,251	175,000	190,000	15,000	8.57%
Furniture & Fixtures		1,000	10,048	1,000	1,000		
TOTAL - CATEGORY 2:		256,582	281,573	246,000	331,000	85,000	34.55%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power		362,000	408,027	362,000	410,000	48,000	13.26%
Utilities General		33,700	29,408	31,000	31,000		
Other Services & Charges							
Contracted Labor							
Sludge Removal		390,000	10,619	200,000	20,000	-180,000	(90.00%)
Training		3,000	1,876	3,000	15,000	12,000	400.00%
Contract Services			34,543	5,000	30,000	25,000	
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation		56,000	53,342	56,000	56,000		
Miscellaneous Expenses		100	4,888	500	1,500	1,000	200.00%
TOTAL - CATEGORY 3:		844,800	542,703	657,500	563,500	-94,000	(14.30%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,896,582	1,598,339	1,727,800	1,712,500	-15,300	(0.89%)

Notes about the 2008 Budget Request

Training

Includes half of the LMC Training Budget
Increased by \$12,000

Contract Services

Includes the following contracts

Vendor	Amount	Description
Commonwealth Inc.	12,000	Effluent testing
Environmental Laboratories Inc.	18,000	Effluent testing
Total	30,000	

Department: LABORATORY		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	3.500	3.500		
Salaries & Wages							
Salaries & Wages - Employee		155,800	146,251	161,300	167,000	5,700	3.53%
Salaries & Wages - Officers & Directc							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		155,800	146,251	161,300	167,000	5,700	3.53%
2 SUPPLIES							
Chemicals		3,000	7,347	5,000	5,000		
Materials & Supplies		25,000	40,069	22,000	40,000	18,000	81.82%
Furniture & Fixtures							
TOTAL - CATEGORY 2:		28,000	47,416	27,000	45,000	18,000	66.67%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services			2,546		2,500	2,500	
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation							
Miscellaneous Expenses			203		200	200	
TOTAL - CATEGORY 3:			2,749		2,700	2,700	
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		183,800	196,417	188,300	214,700	26,400	14.02%

Notes about the 2008 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
Heritage	2,500	Sample Testing
Total	2,500	

Department: MONROE WTP		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	12.800	12.800		
Salaries & Wages							
Salaries & Wages - Employee		518,900	523,283	532,600	551,000	18,400	3.45%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		518,900	523,283	532,600	551,000	18,400	3.45%
2 SUPPLIES							
Chemicals		222,000	386,168	340,000	480,000	140,000	41.18%
Materials & Supplies		70,000	85,816	66,000	70,000	4,000	6.06%
Furniture & Fixtures		1,500	1,725	1,000	1,000		
TOTAL - CATEGORY 2:		293,500	473,708	407,000	551,000	144,000	35.38%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water		174,000	169,487	182,000	175,000	-7,000	(3.85%)
Purchased Power		490,000	580,714	488,000	585,000	97,000	19.88%
Utilities General		37,500	29,217	25,000	30,000	5,000	20.00%
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		3,000	354	3,000	5,000	2,000	66.67%
Contract Services			185				
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation		17,000	17,961	16,000	17,000	1,000	6.25%
Miscellaneous Expenses			2,533		2,500	2,500	
TOTAL - CATEGORY 3:		721,500	800,451	714,000	814,500	100,500	14.08%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,533,900	1,797,442	1,653,600	1,916,500	262,900	15.90%

Department: LAKE GRIFFY Fund: ALL UTILITIES		2006 Budget	2006 Actual	2007 Budget	2008 Request	\$ Change	% Change
1 PERSONNEL SERVICES	FTE:			.000	.000		
Salaries & Wages							
Salaries & Wages - Employee							
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:							
2 SUPPLIES							
Chemicals							
Materials & Supplies		2,000	642	2,000	1,000	-1,000	(50.00%)
Furniture & Fixtures							
TOTAL - CATEGORY 2:		2,000	642	2,000	1,000	-1,000	(50.00%)
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power		5,700	2,156	5,700	2,500	-3,200	(56.14%)
Utilities General		1,000	1,671	1,100	2,000	900	81.82%
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services			4,000				
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation							
Miscellaneous Expenses							
TOTAL - CATEGORY 3:		6,700	7,827	6,800	4,500	-2,300	(33.82%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		8,700	8,469	8,800	5,500	-3,300	(37.50%)

Department: TRANSMISSION & DISTRIBUTION Fund: ALL UTILITIES		2006 Budget	2006 Actual	2007 Budget	2008 Request	\$ Change	% Change
1 PERSONNEL SERVICES		FTE:		36.000	35.000		
Salaries & Wages							
Salaries & Wages - Employee		1,247,800	1,197,175	1,290,100	1,345,000	54,900	4.26%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		1,247,800	1,197,175	1,290,100	1,345,000	54,900	4.26%
2 SUPPLIES							
Chemicals							
Materials & Supplies		525,375	1,006,227	330,000	330,000		
Furniture & Fixtures		4,000	15,343	4,000	4,000		
TOTAL - CATEGORY 2:		529,375	1,021,571	334,000	334,000		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General			5,310		5,000	5,000	
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		3,000	2,438	3,000	5,000	2,000	66.67%
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation		224,200	225,387	224,200	224,200		
Miscellaneous Expenses		7,500	4,226	3,100	3,100		
TOTAL - CATEGORY 3:		234,700	237,361	230,300	237,300	7,000	3.04%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		2,011,875	2,456,106	1,854,400	1,916,300	61,900	3.34%

Department: BOOSTER STATIONS		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	2.000	2.000		
Salaries & Wages							
Salaries & Wages - Employee		81,100	82,655	78,700	80,500	1,800	2.29%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		81,100	82,655	78,700	80,500	1,800	2.29%
2 SUPPLIES							
Chemicals							
Materials & Supplies		12,400	46,943	12,400	15,000	2,600	20.97%
Furniture & Fixtures							
TOTAL - CATEGORY 2:		12,400	46,943	12,400	15,000	2,600	20.97%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power		183,300	227,409	183,300	230,000	46,700	25.48%
Utilities General		1,900	3,296	1,900	3,000	1,100	57.89%
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation							
Miscellaneous Expenses		8,000	945	1,700	1,000	-700	(41.18%)
TOTAL - CATEGORY 3:		193,200	231,650	186,900	234,000	47,100	25.20%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		286,700	361,248	278,000	329,500	51,500	18.53%

Department: LIFT STATIONS		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	3.000	3.000		
Salaries & Wages							
Salaries & Wages - Employee		117,100	122,625	115,800	120,000	4,200	3.63%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		117,100	122,625	115,800	120,000	4,200	3.63%
2 SUPPLIES							
Chemicals							
Materials & Supplies		46,000	75,390	46,000	47,000	1,000	2.17%
Furniture & Fixtures							
TOTAL - CATEGORY 2:		46,000	75,390	46,000	47,000	1,000	2.17%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power		62,900	61,641	62,900	62,900		
Utilities General		1,400	1,709	3,000	2,000	-1,000	(33.33%)
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services			743				
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation		700	6				
Miscellaneous Expenses		100	514				
TOTAL - CATEGORY 3:		65,100	64,612	65,900	64,900	-1,000	(1.52%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		228,200	262,627	227,700	231,900	4,200	1.84%

Department: METER SERVICES		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	12.000	12.000		
Salaries & Wages							
Salaries & Wages - Employee		396,200	394,205	409,000	426,500	17,500	4.28%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		396,200	394,205	409,000	426,500	17,500	4.28%
2 SUPPLIES							
Chemicals							
Materials & Supplies		100,000	200,235	180,000	180,000		
Furniture & Fixtures			1,058				
TOTAL - CATEGORY 2:		100,000	201,292	180,000	180,000		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General			266				
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training			110				
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation		32,800	30,212	32,800	32,800		
Miscellaneous Expenses			321				
TOTAL - CATEGORY 3:		32,800	30,908	32,800	32,800		
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		529,000	626,406	621,800	639,300	17,500	2.81%

Department: STORMWATER		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	8.000	9.000		
Salaries & Wages							
Salaries & Wages - Employee		303,400	305,753	276,700	336,000	59,300	21.43%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA		23,210		21,168	25,704	4,536	21.43%
Pensions & Benefits		29,911	48,265	30,362	37,280	6,918	22.79%
TOTAL - CATEGORY 1:		356,521	354,019	328,229	398,984	70,755	21.56%
2 SUPPLIES							
Chemicals							
Materials & Supplies		96,800	122,879	88,000	103,000	15,000	17.05%
Furniture & Fixtures			3,695	6,000	4,000	-2,000	
TOTAL - CATEGORY 2:		96,800	126,574	94,000	107,000	13,000	13.83%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance		32,200	30,910	28,000	29,400	1,400	5.00%
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training			153				
Contract Services		20,000	5,151	15,000		-15,000	(100.00%)
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation							
Miscellaneous Expenses		40	27	100	100		
TOTAL - CATEGORY 3:		52,240	36,241	43,100	29,500	-13,600	(31.55%)
4 CAPITAL OUTLAYS							
Equipment				149,500		-149,500	
TOTAL - CATEGORY 4:				149,500		-149,500	
TOTAL - ALL CATEGORIES:		505,561	516,834	614,829	535,484	-79,345	(12.91%)

Notes about the 2008 Budget Request

Pensions & Benefits

PERF contributions have increased by 0.25% of gross payroll

Increased by \$17,031 divided between Water, Wastewater and Stormwater

Liability Insurance

Increased 5% over 2006

Increased by \$18,500 divided between Water and Wastewater

Department: COMMUNICATIONS		2006	2006	2007	2008	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	5.700	5.700		
Salaries & Wages							
Salaries & Wages - Employee		148,900	139,914	151,500	155,000	3,500	2.31%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		148,900	139,914	151,500	155,000	3,500	2.31%
2 SUPPLIES							
Chemicals							
Materials & Supplies		900	121	400	400		
Furniture & Fixtures			1,425				
TOTAL - CATEGORY 2:		900	1,546	400	400		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Bond Issuance Cost							
Transportation							
Miscellaneous Expenses		600	10	100	100		
TOTAL - CATEGORY 3:		600	10	100	100		
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		150,400	141,470	152,000	155,500	3,500	2.30%

WATER SYSTEM
2008 EXTENSIONS & REPLACEMENTS BUDGET

West St. Rd. 48 Improvements - Curry Pike to Oard Rd.	\$347,236	<i>Remaining contract amount after \$716K in 2007 Budget (Total Contract \$1,062,988)</i>
17th & Fee Water Line Replacement	\$115,000	<i>Relocate 20" water main at 17th & Fee Lane.</i>
Southeast Water System & Plant Improvement and expansion	\$1,550,000	<i>Design and easement acquisition costs associated with Long Range Water Capital Plan</i>
Capital Project Contingency	\$201,609	
Total	\$2,213,845	

WASTEWATER SYSTEM
2008 EXTENSIONS & REPLACEMENTS BUDGET

Lift Station Evaluation	\$211,000	<i>To evaluate the condition of all 43 lift stations; develop master plan & emergency operations plans</i>
East 5th St. Sewer Replacement	\$50,000	<i>Sewer improvements specific to the Green Acres Neighborhood</i>
Dillman Plant SCADA Configuration	\$100,000	<i>To develop a plan to integrate the three SCADA systems at Dillman WWTP</i>
Wet Weather Design Work	\$60,000	<i>To assist in design work of Wet Weather Lining Projects</i>
Dillman Road WWTP Filter Design	\$100,000	<i>To develop a design plan to identify and abate bottlenecks related to filter capacity.</i>
Blucher Poole WWTP Equalization Basin Design	\$100,000	<i>To initiate an evaluation and design study for EQ Basin at Blucher Poole WWTP</i>
Dillman Road WWTP EQ Liner Replacement	\$180,000	<i>To earmark funds for replacement of EQ Basin liner</i>
Capital Project Contingency	\$110,981	
Total	\$911,981	

STORMWATER SYSTEM
2008 EXTENSIONS & REPLACEMENTS BUDGET

1st & Walnut Street Bridge Construction	\$150,000	<i>Additional appropriation to fund this project</i>
West Kirkwood Storm System Improvements	\$200,000	<i>Design & construction for the next phase of the PWD West Kirkwood Project</i>
Neighborhood Sidewalk Projects	\$125,000	<i>Stormwater Infrastructure Projects</i>
Capital Project Contingency	\$6,215	
Total	\$481,215	

WATER DEBT SERVICE	2006 Budget	2006 Actual	2007 Budget	2008 Request	\$ Change	% Change
REVENUE BONDS						
2003 Refunding Revenue Bonds						
Principal	975,000	975,000	1,005,000	1,040,000	35,000	3.48%
Interest	268,419	268,419	245,007	219,756	-25,251	(10.31%)
2006 Revenue Bonds						
Principal			175,000	180,000	5,000	
Interest	158,728	158,728	239,479	232,627	-6,852	
TOTAL - CATEGORY 1:	1,402,147	1,402,147	1,664,486	1,672,383	7,897	0.47%
SRF LOANS						
2000 Loan						
Principal	2,000	2,000	2,000	2,000		
Interest	314,475	314,375	314,316	314,259	-58	(0.02%)
2003 Series A Loan						
Principal	171,000	171,000	176,000	182,000	6,000	3.41%
Interest	124,427	124,427	118,750	112,893	-5,857	(4.93%)
2003 Series B Loan						
Principal	299,000	299,000	309,000	319,000	10,000	3.24%
Interest	252,945	252,945	242,996	232,716	-10,280	(4.23%)
TOTAL - CATEGORY 2:	1,163,847	1,163,747	1,163,062	1,162,868	-195	(0.02%)
CAPITAL LEASES						
2000 Energy Savings Contract						
Principal	28,604	28,604	30,213	31,913	1,700	5.63%
Interest	5,565	5,565	3,956	2,256	-1,700	(42.96%)
TOTAL - CATEGORY 3:	34,169	34,169	34,169	34,169		0.00%
NOTES PAYABLE						
Russell Road Utility Acquisition						
Principal	18,238	18,238	19,076	19,952	876	4.59%
Interest	2,904	2,904	2,066	1,190	-876	(42.40%)
TOTAL - CATEGORY 4:	21,142	21,142	21,142	21,142		0.00%
TOTAL - ALL CATEGORIES:	2,621,306	2,621,205	2,882,859	2,890,562	7,703	0.27%

See page next page for Debt Requirement clarifications (CB-29)

Clarification of Water Debt Service

Revenue Bonds

The 2003 Bond Issue is due to be paid off in 2020.

The outstanding principal on 1/1/08 will be: \$ 5,845,000

The 2006 Bond Issue is due to be paid off in 2027.

The outstanding principal on 1/1/08 will be: \$ 5,145,000

SRF Loans

The 2000 Loan is due to be paid off in 2021.

The outstanding principal on 1/1/08 will be: \$ 10,837,000

The 2003 Series A Loan is due to be paid off in 2023.

The outstanding principal on 1/1/08 will be: \$ 3,466,000

The 2003 Series B Loan is due to be paid off in 2025

The outstanding principal on 1/1/08 will be: \$ 7,131,000

Capital Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.

The outstanding principal on 1/1/08 will be: \$ 48,536

Notes Payable

The Russell Road Utility Acquisition is due to be paid off in 2009.

The outstanding principal on 1/1/08 will be: \$ 35,516

Total Outstanding Debt

As of 1/1/08 the total outstanding principal will be: \$ 32,508,052

WASTEWATER DEBT SERVICE	2006 Budget	2006 Actual	2007 Budget	2008 Request	\$ Change	% Change
REVENUE BONDS						
1999 Revenue Bonds						
Principal	101,750	101,750	104,500	<u>110,000</u>	5,500	5.26%
Interest	200,947	200,947	196,114	<u>191,150</u>	-4,964	(2.53%)
2003 Refunding Revenue Bonds						
Principal	560,000	560,000	585,000	<u>605,000</u>	20,000	3.42%
Interest	732,333	732,333	715,532	<u>697,983</u>	-17,550	(2.45%)
2006 Revenue Bonds Series A-1						
Principal						
Interest	38,466	37,776	57,382	<u>57,382</u>		
TOTAL - CATEGORY 1:	1,633,496	1,632,806	1,658,528	1,661,514	2,986	0.18%
SRF LOANS						
2000 Series A Loan						
Principal	175,000	175,000	181,000	<u>185,000</u>	4,000	2.21%
Interest	91,466	91,466	86,391	<u>81,142</u>	-5,249	(6.08%)
2000 Series B Loan						
Principal	423,000	423,000	433,000	<u>443,000</u>	10,000	2.31%
Interest	219,762	219,762	207,495	<u>194,938</u>	-12,557	(6.05%)
2000 Series C Loan						
Principal	199,000	199,000	204,000	<u>210,000</u>	6,000	2.94%
Interest	106,343	106,343	100,572	<u>94,656</u>	-5,916	(5.88%)
2004 Series A Loan						
Principal	206,000	206,000	214,000	<u>221,000</u>	7,000	
Interest	199,520	199,520	192,434	<u>185,072</u>	-7,362	(3.83%)
2006 Revenue Bonds Series B						
Principal			127,812	<u>132,068</u>	4,256	
Interest	59,798	59,798	118,282	<u>114,025</u>	-4,256	
2006 Revenue Bonds Series C						
Principal			262,245	<u>270,978</u>	8,733	
Interest	122,693	122,693	242,690	<u>233,958</u>	-8,733	
TOTAL - CATEGORY 2:	1,802,582	1,802,582	2,369,921	2,365,837	-4,084	(0.17%)
CAPITAL LEASES						
2000 Energy Savings Contract						
Principal	8,152	8,152	8,611	<u>9,095</u>	484	5.62%
Interest	1,586	1,586	1,127	<u>643</u>	-484	(42.94%)
2003 Energy Savings Contract						
Principal	215,833	215,833	228,707	<u>233,167</u>	4,460	1.95%
Interest	75,305	75,305	62,431	<u>57,972</u>	-4,459	(7.14%)
TOTAL - CATEGORY 3:	300,876	300,876	300,876	300,876		0.00%
TOTAL - ALL CATEGORIES:	3,736,954	3,736,264	4,329,325	4,328,228	-1,097	(0.03%)

See next page for Debt Requirement clarifications (CB-31)

Clarification of Wastewater Debt Service

Revenue Bonds

The 1999 bond issue is due to be paid off in 2019.

The outstanding principal on 1/1/08 will be: \$ 3,767,500

The 2003 bond issue is due to be paid off in 2025.

The outstanding principal on 1/1/08 will be: \$ 15,260,000

The 2006 Revenue Bonds Series A-1 bond issue is due to be paid off in 2027.

The outstanding principal on 1/1/08 will be: \$ 1,200,000

SRF Loans

The 2000 Series A Loan is due to be paid off in 2021.

The outstanding principal on 1/1/08 will be: \$ 2,798,000

The 2000 Series B Loan is due to be paid off in 2021.

The outstanding principal on 1/1/08 will be: \$ 6,722,000

The 2000 Series C Loan is due to be paid off in 2021.

The outstanding principal on 1/1/08 will be: \$ 3,264,000

The 2004 Series A Loan is due to be paid off in 2025.

The outstanding principal on 1/1/08 will be: \$ 5,380,000

The 2006 Revenue Bonds Series B is due to be paid off in 2027.

The outstanding principal on 1/1/08 will be: \$ 3,424,188

The 2006 Revenue Bonds Series C is due to be paid off in 2027.

The outstanding principal on 1/1/08 will be: \$ 7,025,755

Capital Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.

The outstanding principal on 1/1/08 will be: \$ 13,833

The 2003 Energy Savings Contract is due to be paid off in 2013.

The outstanding principal on 1/1/08 will be: \$ 1,544,181

Total Outstanding Debt

As of 1/1/08 the total outstanding principal will be: \$ 50,399,457

STORMWATER DEBT SERVICE	2006 Budget	2006 Actual	2007 Budget	2008 Request	\$ Change	% Change
REVENUE BONDS						
1999 Revenue Bonds						
Principal	83,250	83,250	85,500	90,000	4,500	5.26%
Interest	164,411	164,411	160,456	156,395	-4,061	(2.53%)
2006 Revenue Bonds Series A-1						
Principal						
Interest	128,779	126,469	192,105	192,105		
2006 Revenue Bonds Series A-2						
Principal			265,000	275,000	10,000	
Interest	119,234	119,234	181,115	165,401	-15,715	
TOTAL - ALL CATEGORIES:	495,674	493,364	884,176	878,900	-5,275	(0.60%)

See next page for Debt Requirement clarifications (CB-33)

Clarification of Stormwater Debt Service

Revenue Bonds

The 1999 bond issue is due to be paid off in 2019.

The outstanding principal on 1/1/08 will be: \$ 3,082,500

The 2006 Revenue Bonds Series A-1 bond issue is due to be paid off in 2027.

The outstanding principal on 1/1/08 will be: \$ 4,040,000

The 2006 Revenue Bonds Series A-2 bond issue is due to be paid off in 2017.

The outstanding principal on 1/1/08 will be: \$ 2,585,000

Total Outstanding Debt

As of 1/1/08 the total outstanding principal will be: \$ 9,707,500